

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 1: APPLICATION OF CHAPTER 2 AND DEFINITIONS

5200. APPLICATION OF CHAPTER 2 AND DEFINITIONS.

This chapter applies to petitions for redetermination, administrative protests, applications for administrative hearings, claims for refund, and requests for relief filed with the Board under the:

- (a) Sales and Use Tax Law. Part 1 of division 2 of the Revenue and Taxation Code.
- (b) Motor Vehicle Fuel Tax Law. Part 2 of division 2 of the Revenue and Taxation Code.
- (c) Use Fuel Tax Law. Part 3 of division 2 of the Revenue and Taxation Code.
- (d) Tax on Insurers Law. Part 7 of division 2 of the Revenue and Taxation Code.
- (e) Cigarette and Tobacco Products Tax Law. Part 13 of division 2 of the Revenue and Taxation Code.
- (f) Alcoholic Beverage Tax Law. Part 14 of division 2 of the Revenue and Taxation Code.
- (g) Timber Yield Tax Law. Part 18.5 of division 2 of the Revenue and Taxation Code.
- (h) Energy Resources Surcharge Law. Part 19 of division 2 of the Revenue and Taxation Code.
- (i) Emergency Telephone Users Surcharge Law. Part 20 of division 2 of the Revenue and Taxation Code.
- (j) Hazardous Substances Tax Law, which is also applicable to the Childhood Lead Poisoning Prevention Fee and Occupational Lead Poisoning Prevention Fee. Part 22 of division 2 of the Revenue and Taxation Code.
- (k) Integrated Waste Management Fee Law. Part 23 of division 2 of the Revenue and Taxation Code.
- (l) Oil Spill Response, Prevention, and Administration Fees Law. Part 24 of division 2 of the Revenue and Taxation Code.
- (m) Underground Storage Tank Maintenance Fee Law. Part 26 of division 2 of the Revenue and Taxation Code.
- (n) Fee Collection Procedures Law. Part 30 of division 2 of the Revenue and Taxation Code.
- (o) Diesel Fuel Tax Law. Part 31 of division 2 of the Revenue and Taxation Code.

The definitions in sections 5511 and 5512 of this division apply to this chapter. Where section 5511 conflicts with this chapter, this chapter controls.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6561, 6814, 6902, 7710, 8128, 8851, 9152, 12428, 12978, 30261, 30362, 32301, 32402, 38441, 38602, 40091, 40112, 41085, 41101, 43301, 43452, 45301, 45652, 46351, 46502, 50114, 50140, 55081, 55222, 60350, 60522.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.